

Reference



REPORT

OF THE

Receipts and Expenditures

OF THE

Town of Middleton

FOR THE

Year Ending December 31, 1924



SALEM, MASS.
MILO A. NEWHALL & CO., PRINTERS
1925





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Town Officers

Moderator

George Ogden Term expires March, 1925

Town Clerk

Wayne A. Giles Term expires March, 1925

Treasurer

Harry H. Bradstreet Term expires March, 1925

Selectmen

E. Stimpson Hutchinson Term expires March, 1925

William H. Sanborn, Clerk Term expires March, 1925

Maurice E. Tyler, Chairman Term expires March, 1925

Overseers of Poor

Sands Pike Term expires March, 1925

Lyman S. Wilkins Term expires March, 1926

Maurice E. Tyler Term expires March, 1927

Board of Health

E. Stimpson Hutchinson Term expires March, 1925

William H. Sanborn Term expires March, 1925

Maurice E. Tyler Term expires March, 1925

Board of Assessors

Maurice E. Tyler Term expires March, 1925

Lyman S. Wilkins Term expires March, 1926

B. Frank Phillips Term expires March, 1927



TOWN OFFICERS

5

School Committee

Arthur E. Curtis	Term expires March, 1925
Albert W. Doolittle (appointed)	Term expires March, 1925
Miss Mary E. Holder (resigned)	Term expires March, 1926
Mrs. M. W. Berry	Term expires March, 1927

Highway Surveyor

Clyde Hood	Term expires March, 1925
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Tax Collector

Henry A. Young	Term expires March, 1925
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Tree Warden

B. McGlauffin	Term expires March, 1925
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Moth Superintendent

W. W. Wilkins	Term expires January, 1925
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Constable

Will A. Russell	Term expires March, 1925
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Chief of Police

Will A. Russell	Term expires May, 1925
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Superintendent of Burial

Arthur Peabody	Term expires March, 1925
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Inspector of Animals and Slaughtering

Lyman S. Wilkins	Term expires March, 1925
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Town Accountant

E. P. Oakman, Jr.	Term expires May, 1927
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Forest Fire Warden

Joseph Lewis	Term expires January, 1925
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Chief of Fire Department

Oscar Sheldon Term expires May, 1925

Sealer of Weights and Measures

Elmer O. Campbell Term expires May, 1925

Manager of Electric Light Department

Maurice E. Tyler Term expires April, 1925

Electric Light Commissioners

E. Stimpson Hutchinson Term expires March, 1925

William H. Sanborn Term expires March, 1925

Maurice E. Tyler Term expires March, 1925

Water Commissioners

Oscar Sheldon Term expires March, 1925

H. K. Richardson Term expires March, 1926

George Ogden Term expires March, 1927

Trustees David Cummings Fund

George E. Barnaby Term expires March, 1925

Maurice E. Tyler Term expires March, 1926

Lyman S. Wilkins Term expires March, 1927

Trustees Flint Public Library

Maurice E. Tyler Term expires March, 1925

Charles Hutchinson Term expires March, 1925

George E. Barnaby Term expires March, 1926

William R. Godfrey Term expires March, 1926

Henry A. Young Term expires March, 1927

H. Galen Howe Term expires March, 1927

Trustees B. F. Emerson Fund

Naumkeag Trust Company, Salem, Mass.

ANALYSIS SHEET

	Town Appropriation	Transfer from Reserve	Receipts	Due from Accounts Receivable	Total	Selectmen's Orders	Transfer to Reserve	Accounts Payable
Town Officers	\$2,305.00	.	.	.	\$2,305.00	\$2,238.40	\$31.60	\$35.00
Highways	3,500.00	.	.	b 2,086.87	5,586.87	5,565.01	21.86	.
Bridges	1a 800.00	256.76	3.00	.	1,059.76	1,059.76	.	.
Sidewalks	150.00	245.63	.	.	395.63	395.63	.	.
Snow Removal	800.00	102.96	.	.	902.96	902.96	.	.
Lakeview Park	75.00	.	.	.	75.00	48.60	26.40	.
Tool House	500.00	.	.	.	500.00	.	500.00	.
Highland Road	50.00	5.15	.	.	55.15	.	.	.
Cemetery	800.00	44.66	.	.	844.66	844.66	.	.
Cemetery, Endowment B. F. Emerson Fund . . . . .	.	.	394.50	.	394.50	394.50	.	.
Police	2a 150.00	.	2.50	.	150.00	150.00	.	.
House Fires	3a 1,000.00	.	.	.	1,002.50	832.78	169.72	.
Firemen's Wages	150.00	.	.	.	150.00	137.90	12.10	.
Forest Fires	65.00	.	.	.	65.00	65.00	.	.
Moth	500.00	70.74	97.85	.	668.59	668.59	.	.
Tree Warden	481.36	.	g 353.01	55.50	889.87	778.53	111.34	.
Fire Tower	500.00	.	.	.	500.00	500.00	.	.
Tractor	100.00	.	.	.	100.00	100.00	.	.
Poor Department	823.00	.	.	.	823.00	823.00	.	.
Board of Health	1,500.00	.	.	1,813.16	3,313.16	2,957.99	355.17	.
Essex Sanitarium	300.00	.	.	.	300.00	47.70	252.30	.
Soldiers' Benefits	1,427.82	.	e 7000.00	.	7,427.82	7,427.82	.	.
State Aid	84.00	.	.	.	84.00	84.00	.	.
School . . . . .	.	.	.	338.00	338.00	338.00	.	.
Library Account	15,500.00	.	30.33	.	15,530.33	15,262.33	2.68	.
American Legion	300.00	.	.	.	300.00	300.00	.	.
Fourth of July	110.00	.	.	.	110.00	110.00	.	.
	200.00	.	.	.	200.00	200.00	.	.

ANALYSIS SHEET (CONTINUED)

	Town Appropriation	Transfer from Reserve	Receipts	Due from Accounts Receivable	Total	Selectmen's Orders	Transfer to Reserve	Accounts Payable
Memorial Day	\$200.00	\$6.26	.	.	\$206.26	\$206.26	.	.
Revenue Notes . . . . .	.	.	33,500.00	.	33,500.00	37,500.00	.	.
Contingent	1,200.00	.	.	.	1,200.00	1,028.97	171.03	.
Municipal Indebtedness	1,000.00	.	.	.	1,000.00	500.00	c 500.00	.
Town Hall	1,336.00	.	.	.	1,336.00	1,064.65	271.35	.
Premiums	517.45	88.84	.	.	606.29	606.29	.	.
Interest	1,200.00	163.76	.	.	1,363.76	1,363.76	.	.
State Tax . . . . .	.	.	.	.	2,457.08	2,457.08	.	.
County Tax . . . . .	.	.	.	.	1,852.56	1,852.56	.	.
Excess from Tax Sales . . . . .	.	.	.	.	5.52	5.52	.	.
Abatement, 1922 . . . . .	.	.	.	.	18.88	18.88	.	.
Abatement, 1923 . . . . .	.	.	.	.	210.04	210.04	.	.
Abatement, 1924 . . . . .	.	.	.	.	2.52	2.52	.	.
Accounts Payable . . . . .	.	.	.	.	113.30	113.30	.	.
Reserve Account . . . . .	.	.	f 9,451.55	.	.	125.07	.	.
Accounts Receivable . . . . .	.	.	912.50	.	.	.	.	.
Middleton Elec. L. Dpt.	2,500.00	d 500.00	5,054.73	742.75	.	8,798.34	.	.
Taxes, 1922 . . . . .	.	.	82.33	.	.	.	.	.
Taxes, 1923 . . . . .	.	.	12,195.82	.	.	.	.	.
Taxes, 1924 . . . . .	.	.	22,652.78	.	.	.	.	.
Poll Taxes, 1922 . . . . .	.	.	5.00	.	.	.	.	.
Poll Taxes, 1923 . . . . .	.	.	15.00	.	.	.	.	.
Poll Taxes, 1924 . . . . .	.	.	632.00	.	.	.	.	.
	\$46,124.63	\$984.76	\$92,181.20	\$5,036.28		\$97,682.35		\$35.00

(1a) Special Appropriation.
(2a) Special Appropriation. of \$500.00
(3a) Special Appropriation of \$500.00

(b) State Highway
(c) Transfer to Middleton Electric Light Co.
(d) Transfer from Municipal Indebtedness.

(e) Raised by Bond Issue.
(f) War Bonus. Reserve Included.
(g) Includes Moth Assessment of \$201.70 but not included in final total.

Town Officers Salaries

Appropriation \$2,305 00

EXPENDITURES**SELECTMEN :**

Maurice E. Tyler	\$118 90	
William H. Sanborn	83 30	
Harry B. Croxford	16 70	
E. Stimpson Hutchinson	54 50	\$273 40
E. Stimpson Hutchinson, accounts payable		25 00
Treasurer		250 00
Town Accountant		300 00
Town Clerk		200 00
Moderator		25 00

ASSESSORS :

Maurice E. Tyler	220 50	
B. Frank Phillips	115 50	
Lyman S. Wilkins	131 00	
		<hr/>
		\$467 00

REGISTRARS :

Harry B. Croxford	\$4 50	
E. Stimpson Hutchinson	7 00	
Maurice E. Tyler	21 50	
		<hr/>
		\$33 00

OVERSEERS OF POOR :

Maurice E. Tyler	\$50 00	
Sands Pike	25 00	
Lyman Wilkins	25 00	
		<hr/>
		\$100 00
Superintendent of Burials		15 00
Constable		50 00

Sealer of Weights and Measures	50 00
Inspector of Cattle	150 00
Inspector of Slaughtering	25 00

WATER COMMISSIONERS:

George Ogden	\$10 00	
H. K. Richardson	10 00	
Oscar Sheldon, accounts payable	10 00	
		<hr/>
		\$30 00

CEMETERY COMMISSIONERS:

Will Russell	\$15 00	
Arthur Page	15 00	
		<hr/>
		\$ 30 00
Tax Collector		250 00
		<hr/>
		\$2,273 40
Transfer to reserve		31 60
		<hr/>
		\$2,305 00

Highways

Appropriation	\$3,500 00	
Accounts Receivable	2,086 87	
		<hr/>
		\$5,586 87
Labor	\$3,018 65	
Labor tending lanterns	9 00	
Team	603 76	
Truck	362 55	
Automobile	10 00	
Cement	13 30	
Sand and gravel	101 82	

HIGHWAY ACCOUNT

9

Liquid oil and asphalt	1,024 87	
Repairing tools	32 50	
Miscellaneous supplies	19 87	
Dynamite	4 80	
Freight and express	41 42	
Gasoline, oil and supplies for tractor	197 86	
Telephone	2 25	
Culvert	107 79	
Lumber	14 57	
Unexpended balance to reserve	21 86	
	<hr/>	\$5,586 87

Highland Road

Appropriation	\$50 00	
Transfer from reserve	5 15	
	<hr/>	\$55 15
Labor	\$42 10	
Team	10 25	
Gravel	2 80	
	<hr/>	\$55 15

Lake View Park

Appropriation		\$75 00
Labor	40 60	
Team	8 00	
Transfer to reserve	26 40	
	<hr/>	\$75 00

Bridges

Appropriation	\$800 00	
Received from sale of lumber	3 00	
Transfer from reserve	256 76	
		\$1,059 76
Labor	301 90	
Truck	59 75	
Lumber	374 22	
Cement	8 55	
One-half cost repairing Boston street bridge—		
City of Peabody	43 32	
One-half cost repairing—Town of Danvers	231 65	
Miscellaneous supplies	31 37	
Spikes	9 00	
		\$1,059 76

Sidewalks

Appropriation	\$150 00	
Transfer from reserve	245 63	
		\$395 63
Labor	\$252 90	
Team	12 50	
Truck	26 00	
Sand	3 25	
Cement	71 80	
Lumber	18 48	
Miscellaneous supplies	10 70	
		\$395 63

Snow Removal

Appropriation	\$800 00	
Transfer from reserve	102 96	
	<hr/>	\$902 96
Labor	591 90	
Team	104 75	
Truck	112 00	
Gasoline and oil for tractor	50 77	
Repairs and replacements to tractor	14 65	
Lumber	6 39	
Repairs to state plow	5 20	
Labor, sanding walks	13 80	
Team	3 50	
	<hr/>	\$902 96

Cemetery

Appropriation	\$800 00	
Transfer from reserve	44 66	
	<hr/>	\$844 66
Labor	607 74	
Team	11 93	
Tomb racks	75 00	
Cement	22 80	
Lumber	5 30	
Shingling hearse house	45 00	
Equipment	18 25	
Booklets, rules and regulations	15 00	
Sand, paint and miscellaneous supplies	37 64	
Water	6 00	
	<hr/>	\$844 66

Cemetery Endowment

Income from interest	\$394 50
Expended by Arthur M. Peabody	\$394 50

Police

Appropriation	\$500 00	
Special appropriation	500 00	
Refund on payroll	2 50	
		\$1,002 50
Labor	539 65	
Automobile hire	150 55	
Court fees	72 43	
Town of Danvers, care of prisoners	22 00	
Uniform	19 74	
Telephone for chief	12 96	
Flashlights	6 50	
Supplies and carfare	8 95	
Transfer to reserve	169 72	
		\$1,002 50

House Fires

Appropriation		\$150 00
	EXPENDITURES	
Labor	\$51 00	
Automobile	20 50	
Team	4 50	
Aid from Danvers	50 00	
Water and light, hose house	9 00	
Miscellaneous	2 90	
Transfer to reserve	12 10	
		\$150 00

Forest Fires

Appropriation	\$500 00	
Refund from Boston and Maine Railroad	97 85	
Transfer from reserve	70 74	
	<hr/>	\$668 59

EXPENDITURES

Labor	\$363 75	
Automobile	147 25	
Extinguishers	56 92	
Pumps, pails, brooms, etc.	59 30	
Acid and soda	16 65	
Use of sprayer	4 00	
Lunches	6 35	
Freight and express	5 37	
Miscellaneous	9 00	
	<hr/>	\$668 59

Firemen's Wages

Appropriation	\$65 00
Expended	\$65 00

Board of Health

Appropriation	\$300 00
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EXPENDITURES

Returning notices and burial permits	46 70	
Miscellaneous	1 00	
Transfer to reserve	252 30	
	<hr/>	\$300 00

Poor Department

Appropriation		\$1,500 00	
Accounts receivable, City of Lynn		560 70	
“ “	City of Boston	319 25	
“ “	City of Peabody	30 00	
“ “	City of Salem	362 75	
“ “	Town of Danvers	239 78	
“ “	Commonwealth of Mass.	300 68	
			\$3,313 16

EXPENDITURES

Care of Town poor		\$910 16	
Care of Town poor by other cities and towns		234 67	
Care of poor, City of Boston		319 25	
“ “	City of Lynn	560 70	
“ “	City of Peabody	30 00	
“ “	City of Salem	362 75	
“ “	Town of Danvers	239 78	
“ “	State poor	300 68	
Transfer to reserve		355 17	
			\$3,313 16

Essex Sanitarium Assessment

Appropriation, regular assessment	\$ 288 21	
“ bond issue	7,000 00	
“ by tax levy	139 61	
		\$7,427 82
Expended		\$7,427 82

Interest

Appropriation	\$1,200 00	
Transfer from reserve	163 76	
		<hr/>
		\$1,363 76
Expended		\$1,363 76

Contingent

Appropriation		\$1,200 00
TOWN OFFICERS' EXPENSES		
Selectmen	\$55 27	
Treasurer	33 00	
Accountant	34 99	
Town Clerk, fees and administering oaths	70 99	
Tax Collector, property, including advertising	127 18	
Assessors	26 00	
Registrars	50	
		<hr/>
		\$347 93
Overseers of Poor, expenses		32
Town Reports		124 00
Ballots		15 00
Warrants and voting lists		53 80
Election Officers		157 00
Lunches for election officers		24 80
Sealer of Weights and Measures, expenses,		
Auto	\$20 00	
New equipment and repair to old	41 41	
		<hr/>
		61 41
Town of Danvers, blowing whistle		49 14
Gas for traffic beacon and freight		40 12
Repairs to water lines		40 98

SCHOOL ACCOUNT

Seven coupon bond sheets	32 25
Certifying notes	22 00
Recording deeds	20 62
Labor on flag staff and mending flag	9 50
Wire permit	6 00
Miscellaneous	24 10
Transfer to reserve	171 03
	<hr/>
	\$1,200 00

Town Hall

Appropriation	\$1,336 00
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EXPENDITURES

Janitor, Henry A. Young	\$260 46
Fuel	177 00
Repairs to hall	271 09
G. Andrews, shingling	\$234 78
Caskin & O'Connell, heater	14 10
Miscellaneous	22 21
Shingles and nails	228 19
Water and electricity	111 02
Telephone	1 65
Miscellaneous supplies	13 74
G. Newman, painting	1 50
Transfer to reserve	271 35
	<hr/>
	\$1,336 00

School Department

Appropriation	\$15,500 00
Refund	30 33
	<hr/>
	\$15,530 33

EXPENDITURES

Teachers	\$5,015 00
Superintendent	583 35
Superintendent, expenses	110 15
Janitor	750 00
Doctor Nichols	66 05
Nurse and expenses	305 63
High School tickets	1,711 07
Transportation, Tinkham's garage	1,793 00
Fuel	449 00
Tuition at Beverly Industrial	290 00
" " Danvers High	2,675 76
" " Peabody High	120 00
New desks and setting of same	533 10
Books	362 89
Supplies	259 63
Repairs	98 10
Installing lights	38 50
Diplomas	14 09
Tickets and graduation programs	9 00
Constable	10 00
School committee and teachers' expenses	28 67
Light and water	19 46
Miscellaneous	19 88
Transfer to reserve	268 00
	<hr/>
	\$15,530 33

American Legion

Appropriation	\$110 00
Expended	\$110 00

Soldiers' Benefit

Appropriation	\$84 00
Expended	\$84 00

State Aid

Due from State accounts receivable	\$338 00
Expended	\$338 00

Memorial Day

Appropriation	\$200 00	
Transfer from reserve	6 26	
		\$206 26

EXPENDITURES

Band	\$108 00	
Refreshments	28 63	
Flowers	24 00	
Wreaths	15 00	
Speaker	10 00	
Flags	7 73	
Organist	5 00	
Programs	4 90	
Moving seats	2 00	
Reader	1 00	
		\$206 26

Library Account

Appropriation	\$300 00
Expended	\$300 00

Municipal Indebtedness

Appropriation		\$1,000 00
Transfer to Light Co.	\$500 00	
Expended	<u>500 00</u>	\$1,000 00

Revenue Notes

Notes payable January 1, 1924	\$27,000 00	
Notes contracted during the year	<u>33,500 00</u>	\$60,500 00
Notes paid	\$37,500 00	
Balance Revenue Notes payable Dec. 31	<u>23,000 00</u>	\$60,500 00

July 4th Appropriation

Appropriation	\$200 00
Expended, Marston, Wells Co., fireworks	\$200 00

Premiums

Appropriation	\$517 45	
Transfer from reserve	<u>88 84</u>	\$606 29

EXPENDITURES

Tax Collector's bond	\$48 50	
Treasurer's bond	53 50	
Town clerk's bond	5 00	
Payroll liability premiums and miscellaneous policies	<u>499 29</u>	\$606 29

Tractor Appropriation

Appropriation	\$823 00
Expended for Tractor purchased from Middleton Motor Co.	\$823 00

Fire Tower

Appropriation	\$100 00
Expended	\$100 00

Moth Department

Appropriation	\$481 36	
Received from Private work	10 00	
Received from State for highways	141 31	
Due Moth assessment 1924	201 70	
Due from Private work accounts received	55 50	
		\$889 87
Labor	\$612 11	
Team	122 13	
Gas and oil	12 40	
Wagon, pole and repairs, etc.	12 45	
Moth notices, postage and labor	16 44	
Time and expenses to Moth meeting	3 00	
Transfer to Reserve	111 34	
		\$889 87

Tree Warden

Appropriation		\$500 00
Labor	\$467 44	
Team	31 50	
Supplies	<u>1 06</u>	
		\$500 00

Reserve Account

Miscellaneous transfers	\$125 87	
Transfers to balance overdrafts	984 76	
Estimated receipts to reduce 1924 tax levy	10,000 00	
Transfer to 1923 tax levy	166 82	
Abatement transfers	21 40	
Balance December 31	<u>1,562 17</u>	
		\$12,861 02
Balance January 1, 1924	\$1,667 03	
Sundry receipts	8,915 79	
Transfers from unexpended balances	1,690 87	
Transfer from unexpended tool house appropriation	500 00	
Excess 1922 tax levy	<u>87 33</u>	
		\$12,861 02

Abatement 1922

Transfer from reserve	\$18 88
Taxes abated 1924	\$18 88

Abatement 1923

Balance January 1, 1924	\$1,181 24
Taxes abated 1924	\$210 04
Balance December 31, 1924	<u>971 20</u>
	\$1,181 24

Abatement 1924

Transfer from reserve	\$2 52
Taxes abated 1924	\$2 52

1922 Tax Levy

Receipts	\$82 33	
Poll tax	5 00	
		\$87 33
Transfer to Reserve		\$87 33

1923 Tax Levy

Balance due January 1, 1924		\$12,449 86
Receipts 1924	\$12,093 72	
Transfer from Reserve	166 82	
Balance due Dec. 31, 1924	189 32	
		\$12,449 86

1923 Moth Assessment

Balance due January 1, 1924	\$102 10
Receipts	\$102 10

1923 Poll Tax

Balance due January 1, 1924	\$25 00
Receipts 1924	\$15 00
Balance due	10 00
	\$25 00

1924 Tax Levy

Tax levy		\$37,148 02
Receipts during 1924	\$22,530 48	
Balance due December 31, 1924	<u>14,617 54</u>	
		\$37,148 02

Poll Tax 1924

Tax levy		\$680 00
Receipts	\$632 00	
Balance due December 31, 1924	<u>48 00</u>	
		\$680 00

Moth Assessment 1924

Tax levy		\$201 70
Receipts	\$122 30	
Balance due December 31, 1924	<u>79 40</u>	
		\$201 70

Excess on Tax Sales

Balance January 1, 1924		\$94 65
Excess paid on reclaiming of property	\$ 5 52	
Balance December 31, 1924 against property	<u>89 13</u>	
		\$94 65

State Tax

Tax levy	\$2,457 08
Expended	\$2,457 08

County Tax

Tax levy	\$1,852 56
Expended	\$1,852 56

B. F. Emerson Endowment Fund

Special appropriation	\$150 00
Expended	\$150 00

Cash Account

Balance on hand January 1, 1924	\$10,872 91	
Receipts for year	92,181 20	
		<hr/> \$103,054 11
Selectmen's orders	\$97,324 35	
State aid	338 00	
Cash balance December 31, 1924	5,391 76	
		<hr/> \$103,054 11

Balance Sheet

Cash	\$5,391 76
Accounts Receivable	6,498 96
1923 Tax levy	189 32
1924 Tax levy	14,617 54
1925 Tax levy	1,450 00
1924 Poll tax	10 00
1925 Poll tax	48 00
1924 Moth assessment	66 90
	<hr/>
	\$27,529 73

Accounts Payable	\$ 35 00
Revenue notes payable	23,000 00
Excess from tax sales	89 13
Overlay 1923	971 20
Overlay 1924	373 75
War bonus reserve	535 76
Excess and deficit	1,882 14
	<hr/>
	\$27,529 73

Net Funded Debt

Net Funded Debt	\$8,800 00 .
Refunding notes	\$ 800 00
Electric Light Co. notes	1,000 00
Essex Sanitarium notes	7,000 00
	<hr/>
	\$8,800 00

Trust Fund Accounts

Trust Funds		\$31,960 07
David Cummings fund stock	\$1,386 00	
David Cummings fund cash	7,610 32	
Charles L. Flint Public Library fund	5,000 00	
B. F. Emerson Public Library fund	10,077 89	
Cemetery Perpetual care fund	7,885 86	
		<hr/>
		\$31,960 07

Middleton Electric Light Department East and Peabody Street Appropriation

Appropriation by Town	\$500 00	
Appropriation from receipts of company	392 54	
		<hr/>
		\$892 54
Expended		\$892 54

Essex Street Appropriation

Appropriation by Town	\$1,000 00	
Appropriation from receipts of company	223 65	
		<hr/>
		\$1,223 65
Expended		\$1,223 65

Accounts Receivable

Balance January, 1924	\$2,375 18	
Additional accounts at end of year	5,036 28	
		\$7,411 46
Accounts credited during year	\$ 912 50	
Balance due December 31, 1924	6,498 96	
		\$7,411 46
Due from State treasurer, state aid	\$338 00	
“ “ “ poor	300 68	
“ “ “ highway	2,086 87	
“ “ “ moth	160 09	
“ “ City of Boston, 1923-1924	849 65	
“ “ City of Lynn, 1923-1924	1,033 60	
“ “ City of Salem, 1923-1924	377 75	
“ “ Town of Danvers, 1923-1924	278 98	
“ “ private moth work 1923-1924	85 30	
“ “ City of Peabody	30 00	
“ “ Middleton Electric Light Co.	958 04	
		\$6,498 96

Accounts Payable

Paid during 1924	\$133 30	
Appropriation accounts 1924	35 00	
		\$148 30
Accounts payable January 1, 1924	\$113 30	
Accounts payable December 31, 1924	35 00	
		\$148 30

Analysis of Tax Levy

Money raised to be expended as follows :

County tax	\$1,852 56	
State tax	2,457 08	
Appropriation March, 1924	37,674 63	
Moth assessment	201 70	
Special appropriation 1923	5,470 00	
Overlay 1924	373 75	
		<u>\$48,029 72</u>

Money for the above to be raised as follows :

Tax levy	\$37,148 02	
Estimated receipts	10,000 00	
Poll tax	680 00	
Moth assessment	201 70	
		<u>\$48,029,72</u>

Middleton Electric Lighting Co. Report

Operating Revenue :

Metered sales to customers	\$5,149 46	
Town Appropriation	1,500 00	
		<u>\$6,649 46</u>

Operating Expenses :

Electricity purchased from Danvers for house lights	\$2,180 37
Street lights	876 53
Maintenance repairs to street lights equipment	1,540 51
Manager's salary	580 00

General office equipment and supplies	89 04	
Depreciation	440 99	
Freight and express	52 77	
		\$5,760 19

Income Statement :

Operating revenue	\$6,649 46	
Operating expenses	5,760 19	
Net operating revenue		\$889 27
Ratio of operating expenses to operating revenue, \$86.63		

Profit and Loss Statement :

Credit Balance January 1, 1924	\$1,463 79
Credit balance from Income Account	889 27

Miscellaneous Credits:

Interest	\$62 62	
Note	50 00	
Balance	1,790 44	
		\$2,353 06

Balance Sheet

Plant Investment	\$14,393 59	
Accounts Receivable	916 40	
Material and supplies	609 24	
		\$15,919 23
Appropriation for construction	\$8,666 60	
Notes payable	1,000 00	
Accounts payable	958 04	
Interest accrued	4 15	
Loans prepayment	3,500 00	
Profit and Loss	1,790 44	
		\$15,919 23

Total Cost of Plant

Poles, fixtures and overhead condition	\$13,598 72
Customers meters and installation	1,300 77
Street lighting equipment	751 40
Line Transformers	988 87
	<hr/>
	\$17,039 76

Treasurer's Report for the Year 1924**RECEIPTS**

Balance, January 1, 1924	\$10,872 91
Henry A. Young, rent of hall	271 50
“ rent of piano	26 50
“ 1922 taxes	63 45
“ 1922 interest	6 91
“ 1922 abatement	18 88
“ 1922 Poll	5 00
“ 1923 Taxes	12,013 43
“ 1923 Interest	466 87
“ 1923 Polls	15 00
“ 1923 Abatement	182 39
“ 1924 Taxes	22,652 78
“ 1924 Interest	10 24
“ 1924 Polls	632 00

MAURICE E. TYLER—ELECTRIC LIGHT

Collections	\$5,019 74
Construction	33 50

COUNTY TREASURER

Rebate on dog tax	\$237 34
Police at Sanitarium	2 50

STATE TREASURER

Account highways	\$496 36
Account gypsy moth	141 31
Corporation tax, public service 1923	11 73
" " business 1923	27 16
" " public service 1924	79 96
" " business 1924	570 05
Division of sanatoria	152 14
Vocational education	57 30
Civilian war poll tax 1923	114 00
Income tax 1922	46 66
" " 1923	130 00
" " 1924	2,059 00
Tuition of children	212 94
Compensation, inspector of animals	75 00
Loss of taxes 1924	494 03
School superintendent	386 66
National bank tax	79
Street railway tax	408 99
State aid	264 00
Soldiers' exemption	42 59
Surplus war bonus fund	535 76
High school tuition	1,240 86
Transportation high school pupils	1,044 73
State licenses	12 00

SUNDRIES

Refund, house fire payrolls	\$ 2 50
Will A. Russell, sale tank, burners and pump	16 00
Mary Holder, sale of desks	10 50
James O'Shea, for pipe	14 40
Merchants National Bank, revenue notes	
numbers 15, 23, 24 and 25	33,500 00
Hospital notes numbers 16-22	7,000 00

Premium on hospital notes	12 60
Accrued interest on hospital notes	32 23
Refund, freight on reels	1 49
Arthur M. Peabody, cemetery lot	20 00
H. A. Allen " "	20 00
Robert C. Colton " "	20 00
George F. Currier " "	20 00
Charles E. Trask " "	20 00
George H. Smith " "	17 00
W. W. Wilkins, private moth work	10 00
Boston and Maine Railroad, forest fire	97 85
G. W. Andrews, sale of shingles	28 00
George E. Smith, sale of shingles	7 00
J. L. Hammett Co., account of school	30 33
Town of Danvers, tax of land around pond	201 60
First district court, fines	116 84
H. A. Young, expenses tax sales 1923	31 63
H. A. Young, advertising above	43 36
C. W. Sparhawk, lumber	3 00
M. E. Tyler, account poor department	86
Danvers Savings Bank, endowment interest	261 00
Clifton Berry, school tuition	60 00
Salem Five Cents Savings Bank, endowment interest	129 00
Salem Savings Bank	4 50
E. O. Campbell, sealer's fees	27 91
Junk, peddler and garage licenses	26 00
Interest on deposits	133 55
	<hr/>
	\$103,054 11
 Town orders	 \$97,328 35
State aid	334 00
Balance, December 31, 1924	5,391 76
	<hr/>
	\$103,054 11

Payroll Analysis

OF FOLLOWING

Departments

Highways	Forest Fires
Sidewalks	Moth
Bridges	Police
House Fires	Cemetery
Snow Removal	Tree Warden

Pay Roll Analysis

Highways

Including Highland Road and Lake View Park Appropriations.

Clyde Hood	\$739 10
Clyde Hood, team	818 50
Clyde Hood, car	16 00
Oscar Sheldon, team	246 68
Oscar Sheldon, truck	228 87
C. Currier, team	130 50
Mr. Kimball, truck	50 00
Mr. Wendall truck	12 50
B. Daniels	418 75
George Evans	389 50
Mr. Fornier and team	293 50
F. O. Richardson	140 25
W. Gould	117 00
J. Currier	98 50
Leon Soper	100 25
C. Osgood	68 50
H. Hood	41 75
J. Gage	31 00
R. Lord	26 75
Thomas Bott	12 00
F. Curtis	12 00
Otis Evans	9 75
P. Goodwin	10 25
F. Wendall	6 50
B. Bent	4 50
Arthur Peabody	4 50
L. Ryer	4 50
F. Swaidell	5 00
Ray Gould	3 25

G. Barnaby	1 75	
C. Gould, sand by truck and team	31 00	
	<hr/>	\$4,082 90

Sidewalks

Clyde Hood	\$95 40	
Clyde Hood, team	17 00	
Oscar Sheldon	26 00	
George Evans	68 25	
W. Gould	66 75	
B. Daniels	8 50	
C. Gould, sand	5 25	
W. Clayton	4 00	
F. Curtis	1 50	
	<hr/>	\$292 65

Bridges

Clyde Hood	\$96 90	
Clyde Hood, team	80 50	
O. Sheldon, truck	12 00	
George Evans	74 00	
W. Gould	30 25	
H. Hood	20 00	
B. Daniels	16 75	
Mr. Fournier	18 00	
F. O. Richardson	15 00	
Thomas Bott	4 00	
	<hr/>	\$367 40

Snow Removal

Clyde Hood and car	\$212 30
Clyde Hood, team	79 50

PAYROLL ANALYSIS

37

Oscar Sheldon, team and truck	119 50
B. Evans	101 50
Roy Lord	52 75
B. Daniels	45 75
Mr. Milbury	22 00
E. Hunt	23 00
O. Sheldon	15 50
H. Hood	13 50
R. Peabody	11 75
G. Barnaby	10 00
J. Currier	9 75
B. Bent	8 75
George Webber	8 75
L. Russell	8 00
George Colbert	8 00
H. Porter	7 75
A. Peabody	7 00
C. Osgood	7 00
F. Ward	7 25
W. Fournier	6 50
E. Pickard	6 00
W. Evans	5 75
G. Evans	5 25
P. Goodwin	5 25
W. Andrews	5 00
A. Pickard and team	3 75
M. Betts	3 00
G. Rennard	2 50
J. Gage	2 00
W. Wilkins	2 00
L. Soper	1 75
J. Russell	1 00

\$829 05

House and Forest Fires

Leon Soper and car	\$116 25
Fred Creed and car	70 25
C. Richardson and car	42 00
O. Sheldon, car and team	15 50
K. Wendall and car	17 75
R. Wendall and car	20 00
Roy Osborne and sprayer	8 75
J. W. Osborne and car	14 25
W. Russell and car	14 25
G. Fuller and team	6 50
A. Fuller and car	5 50
B. Evans and car	4 50
C. Groce	37 50
R. Ewing and car	2 00
C. Osgood	21 50
L. Myatt and car	3 00
Joseph Lewis	15 50
W. W. Wilkins	17 00
H. Tyler	12 25
W. Roberts	10 00
F. Bryer	9 00
O. Richardson	8 00
J. Wendall	8 00
C. Hood	4 50
G. Sheldon	3 50
C. Wendall	3 50
E. Campbell	3 00
L. Kenney	3 00
J. Russell	3 00
R. Berry	3 25
H. Milbery	2 50
P. Russell	3 25

E. Wrigley	2 50
W. Freeman	2 25
A. Sheldon	2 50
G. Fitzgerald	2 50
T. Bott	2 00
A. Kitchen	2 00
D. Mohan	2 00
L. Tedford	2 00
Guy Morrison	2 50
W. Fournier	1 75
W. Anderson	1 50
O. Evans	1 50
B. Meade	1 50
R. Peabody	1 50
J. Russell	1 50
M. Young	1 50
Mr. Ryer	1 50
L. Crossman	1 25
A. Kitchen	2 00
M. Betts	1 00
E. Cloon	1 00
P. Goodale	1 00
C. Lettney	1 00
W. Ebson	1 00
A. Marshall	1 00
G. McIntyre	1 00
H. Phillips	1 00
M. Evans	1 00
H. Giles	1 00
P. Goodwin	1 00
E. Jones	1 00
H. Fournier	1 00
Mr. Hartman	1 00
H. Talmon	1 00

E. P. Oakman	1 00
R. Floyd	1 00
B. Bent	75
D. Murphy	75
W. Murphy	75
E. Brown	50
C. Abbie	50
L. Anderson	50
W. Andrews	50
F. Currier	50
J. Elbert	50
F. Evans	50
M. Collins	50
M. Ettor	50
F. Cousins	50
H. Gebou	50
F. Curtis	50
A. Hubbard	50
A. Leary	50
W. Milbery	50
Mrs. McDonald	50
R. Perfect	50
A. Morrison	50
F. McWilliam	50
W. Martin, Jr.	50
E. Rogers	50
W. Ogden	50
S. Pike	50
W. Sanborn	50
Mr. Sayre	50
Mr. White	50
A. Wilkins	50
C. Wilkins	50
W. Wendall	50

Cemetery

Arthur Peabody	\$232 26	
Lewis Ryer	101 75	
J. Allen Atwood and team	60 37	
George Barnaby	59 50	
W. W. Wilkins	41 50	
H. White	41 13	
L. Anderson	32 38	
Burton McGlauffin and team	25 13	
J. Russell	20 75	
P. Goodwin	16 00	
J Lewis	9 75	
E. Russell	8 00	
H. Milbury	4 50	
O. Richardson	4 00	
A. Daniels	2 00	
		\$659 02

Police

Will Russell	\$168 45	
Will Russell, car	55 00	
Oscar Sheldon	132 55	
Oscar Sheldon, car	12 00	
E. Hillman	111 75	
E. Hillman, car	59 00	
R. C. Colton	110 40	
R. C. Colton, car	24 55	
Elmer Campbell	8 00	
Fred Creed	6 00	
G. W. Andrews	1 00	
Oscar Sheldon	1 00	
Joe Lewis	50	
		\$690 20

Moth Payroll

W. Wilkins and team	\$273 36
D. Mohan	113 75
D. Mohan, team	57 13
L. Soper	57 50
Oscar Sheldon, team	55 00
W. Clayton	52 00
J. Russell	45 00
F. Curtis	27 50
J. Lewis	25 00
B. McGlauflin	16 00
B. McGlauflin, team	8 00
A. Peabody	4 50

\$734 24

Tree Warden

Bert McGlauflin	\$246 94
Bert McGlauflin, team	31 50
W. Wilkins	188 75
C. Osgood	16 50
L. Soper	10 50
G. Morrison	2 75
B. Wilkins	2 00

\$498 94

ANNUAL REPORTS

OF THE

Various Committees

OF THE

Town of Middleton

FOR

Year Ending December 31, 1924

PART II



Cemetery Endowment Account—1924

NAME	No. of Lot	Fund	Balance 1923	Interest Received	Amount Withdrawn	Balance
Atwood, L. Frank . . .	360	\$100 00	\$132 69	\$635	\$6 00	\$133 04
Averill, Edward P. . .	52	100 00	102 28	4 64	5 00	101 92
Averill, Joseph . . .	346	100 00	103 55	4 95	5 00	103 50
Barnaby, Caroline V. .	646	100 00	104 23	4 73	5 00	103 96
Batchelder, Harold T. .	528	75 00	77 45	3 51	3 50	77 46
Berry, Allen	112	122 90	130 58	6 26	10 00	126 84
Bryer, Allen D. . . .	526	100 00	108 10	5 18	5 00	108 28
Conlon, Mary A. . . .		100 00	101 55	4 59	3 50	102 64
Curry, Mary A. . . .	342	100 00	101 10	4 59	5 00	100 69
Curtis, Phoebe		50 00	50 60	2 41	2 00	51 01
Day, Mrs. Geo. E. . . .	588	50 00	50 62	2 28	2 50	50 40
Dennett, Ruth H. . . .	24	75 00	75 05	3 59	3 00	75 64
Emerson Benjamin F. .	214	150 00				
Emerson, Eunice . . .	166	100 00	101 13	4 85	4 00	101 98
Estey, Annie E. . . .	572	100 00	110 17	5 28	5 00	110 45
Esty, Allena A. . . .	258	100 00	102 48	4 90	4 50	102 88
Esty and Hutchinson .	48	100 00	103 74	4 97	5 00	103 71
Eaton, Irvin L. . . .	168	75 00	75 11	3 59	3 00	75 70
Fowley, Alonzo	12	100 00	105 69	5 06	6 00	104 75
Frame, L. Maria . . .	516	125 00	127 46	6 11	7 00	126 57
Fuller, Jeremiah . . .	70	75 00	75 26	3 40	3 50	75 16
Fuller, Lida A. . . .	686	100 00				
Fuller, Sophronia . . .	236	200 00	267 00	12 84	10 00	269 84
Fuller, Timothy & Lydia	268	100 00	102 87	4 66	5 00	102 53
Flint, George B. . . .	152	65 30	66 00	3 17	2 50	66 67
Goswiler, Carl B. . . .	716	150 00	152 30	6 91	6 00	153 21
Gifford, William . . .	180	100 00	104 62	4 99	5 00	104 61
Gould, Porter I. . . .	414	100 00	102 61	4 90	5 00	102 51
Goodwin, Ira E., Heirs of	380	100 00	111 25	5 33	10 00	106 58
Graves, D. A.	234	100 00	107 41	5 14	9 50	103 05
Haskell Ella C. . . .	390	200 00	207 21	9 41	8 00	208 62
Hall, E. P.	106	100 00	102 52	4 64	5 00	102 16
Harlow, Levi F. . . .	684	100 00	101 39	4 59	5 00	100 98
Higgins, Lewis S. . . .	264	100 00	101 91	4 61	4 00	102 52
Hobbs, Kathryn ½ . . .	588	50 00	53 09	2 41	3 00	52 50
Hutchinson, Carolina A.	253	100 00	102 21	4 90	4 00	103 11
Hutchinson, Elisha P.	740	100 00	102 47	4 90	5 00	102 37

Endowed Lots Account

Interest from Salem Five Cents Sav. Bank	\$129 00	
Interest from Danvers Savings Bank	261 00	
Interest from Salem Savings Bank	4 50	
		\$394 50

EXPENDITURES

Paid Arthur M. Peabody for care of lots	\$394 50
H. H. BRADSTREET,	
Treasurer.	

Sealer of Weights and Measures Report

For Year Ending November 30, 1924

<i>Scale</i>	<i>Adjusted</i>	<i>Scaled</i>	<i>Condemned</i>
Platform, over 5,000 pounds		1	
Platform, under 5,000 pounds	2	13	
Counter, over 100 pounds		2	1
Counter, under 100 pounds	4	14	
Beam, over 100 pounds		1	
Spring, over 100		1	
Spring, under 100 pounds	3	14	5
Computing, under 100	4	4	
Prescription		1	

Weights:

Avoirdupois	27	118
Apothecary		11
Metric		1

Measures:

Liquid Linear	44
---------------	----

Auto. Liquid Measuring Devices:

<i>Scale</i>	<i>Adjusted</i>	<i>Sealed</i>	<i>Condemned</i>
Gasoline pump	10	16	2
Kerosene pump	2	2	
Lubricating oil pump	1	2	
Measures (stops, etc.)		81	
Totals	53	328	8

Sealing and adjusting fees collected \$27.91

INSPECTIONS

Stores 5; Peddlers licenses 3; Gasoline pumps 7; Dry commodities 6; Bread 4; Butter 2; Marking of bread 4; Coal in paper bags 7; Court cases 1; Finding guilty 0; Fined \$20.00.

Respectfully submitted,

E. O. CAMPBELL,

Sealer of Weights and Measures.

David Cummings Fund

Cash on hand and in banks, Jan. 1, 1924	\$7,296 45	
Dividends United Shoe Machinery Co.	74 25	
Interest Salem Five Cents Savings Bank	160 90	
Interest Salem Savings Bank	171 09	
		\$7,702 69
Paid trustees' orders	\$ 92 37	
Balance Salem Five Cents Savings Bank, December 31, 1924	3,678 97	
Balance Salem Savings Bank, December 31, 1924	3,931 35	
		\$7,702 69

33 shares United Shoe Machinery Co.
 common stock, value January 1, 1925 at 42.00 \$1,386
 H. H. BRADSTREET, Treasurer.

B. F. Emerson Fund

On hand, personal property Jan. 1, 1924	\$10,277 89
Income from interest and dividends	
Atchinson, Topeka and Santa Fe	
Railroad bond	\$80 00
Income from interest and dividends,	
Atchinson, Topeka & Santa Fe R.R. bond	165 00
New York Central R. R. bond	40 00
Western Tel. & Tel. Co. bond	50 00
Andover Savings Bank	60 04
Broadway Savings Bank, Lawrence	66 60
Danvers Savings Bank	46 93
Salem Savings Bank	46 76
	<hr/>
	555 33
	<hr/>
	\$10,833 22
Amount paid M. E. Tyler, treasurer	
Flint Public Library	\$527 56
Naumkeag Trust as trustees	27 77
	<hr/>
	555 33
Balance on hand December 31, 1924	<hr/> \$10,277 89

INVENTORY

Deposit Andover Savings Bank	\$1,201 67
" Danvers Savings Bank	988 25
" Broadway Savings Bank, Lawrence	1,332 22
" Salem Savings Bank	1,039 19

\$1,000 Western Tel. and Tel. 5's, 1932	\$1,002 50
\$1,000 New York Central and Hudson River R. R. Co., debenture 4's, 1934	1,031 25
\$2,000 Atchinson, Topeka and Santa Fe R. R. Co. preferred 4's, 1995	2,000 00
33 shares Atchinson, Topeka and Santa Fe R. R. Co., preferred	1,482 81
	<hr/>
	\$10,077 89

List of Jurors

The following is a list of jurors prepared by the Selectmen in accordance with Chapter 348, Acts of 1907.

Anderson, Lewis	South Main Street, Machinist
Adams, Willis H.	Maple Street, Machinist
Bailey, Charles O.	North Main Street, Retired
Evans, George F.	Forest Street, Farmer
Giles, Wayne A.	South Main Street, Druggist
Godbout, Onisine	Park Avenue, Farmer
Godfrey, William R.	Central Street, Shoe Cutter
Groce, George H.	Essex Street, Clerk
Hutchinson, Charles W.	North Main Street, Shoe Cutter
McCredie, James G.	Pleasant Street, Nurse
Parsons, Edward B.	Boston Street, Retired
Richardson, Eli E.	Boston Street, Janitor
Turnbull, William G.	Boston Street, Machinist
Tyler, Harley M.	North Main Street, Janitor
Wilkins, G. Payson	East Street, Farmer
Young, William H.	Pleasant Street, Carpenter

Flint Public Library

Trustees' Report

M. E. Tyler, in account with Flint Public Library.

Charles L. Flint fund \$5,000 00

Deposited in banks as follows with accrued interest :

Danvers Savings Bank	\$ 877 61
Andover Savings Bank	308 38
Essex Savings Bank, Lawrence	1,025 00
Broadway Savings Bank, Lawrence	1,913 61
Salem Five Cents Savings Bank	875 40

\$5,000 00

Cash in hands of Treasurer as last report \$140 37

Received from Town appropriation 300 00

Received from Salem Savings Bank 50 00

Received from Essex Savings Bank 50 00

Received from Broadway Savings Bank 93 30

Received from Naumkeag Trust Company,

B. M. Emerson fund (less commission

\$27,77) 527 56

Received from Edith L. Fletcher, fines 31 48

Received from H. M. Tyler, for grass 2 00

\$1,094 71

Amount of bills for books :

De Wolfe & Fisk Company \$208 56

Herman Goldberger 49 40

\$257 96

Miscellaneous bills paid :

Edith L. Fletcher, librarian \$350 00

Edith L. Fletcher, postage, express etc. 6 38

Middelton Electric Light Department	\$33 84
Wm. R. Godfrey, jantior and cash paid	47 00
G. P. Pope, insurance	7 52
H. H. Bradstreet, insurance	63 75
R. B. Draper, coal	128 25
A. Norman, repairing lawn mower	1 50
A. A. Pembroke, flowers for Emerson lot	2 50
Danvers Water Board	13 00
G. J. Fanning, labor	4 00
W. J. Barnard, rebinding books	53 60
George W. Newman, labor and material	3 10
Charles O. Currier, wood	5 00
C. R. Tapley & Co., insurance	10 09
Arthur M. Peabody, care Emerson lot	3 50
Charles W. Hutchinson, care of lawn	30 00
	<hr/>
	\$763 03
Bills paid for books	257 96
	<hr/>
	\$1,020 99
Cash on hand	73 72
	<hr/>
	\$1,094 71

Respectfully submitted

GALON B. HOWE
 WILLIAM R. GODFREY
 CHARLES W. HUTCHINSON
 GEORGE E. BARNABY
 MAURICE E. TYLER
 HENRY A. YOUNG

Trustees.

Librarian's Report—Annual Statistics

Volumes in library, January 1, 1924	8861
Volumes added by purchases	84
Volumes added by gift, Library Commission	8
Volumes added by gift, Commonwealth	6
Volumes added by gift, other sources	24
Total number of volumes added	122
Total number of volumes discarded	17
Net gain in volumes	105
Volumes in library, January 1, 1925	8966
Circulation of books, year ending January 1, 1925	8231
Average monthly circulation	686
Largest monthly circulation, March, 1924	814
Smallest monthly circulation, October, 1924	510
New borrowers registered	76
Number of worn volumes replaced	5
Number of volumes rebound	82
Patronage at reading table, for the year	1408
Average patronage at reading table, per month	117
Largest patronage at reading table, January	160
Smallest patronage at reading table, June	67
Magazines loaned during the year	844
Amount collected on books kept overtime	\$31.48

8231
 7148

 1083

GENERAL REPORT

The Division of Libraries of the State Board of Education has given the library this year, eight volumes of most desirable reading. Three weekly papers, Dearborn Independent, Christian Register, and Christian Science Sentinel, also Dumb Animals (a monthly paper) have been given to the library for the reading table.

During the past year the library has been open every Tuesday evening, except March 11, when because of a severe

storm there were no electric lights; and every Saturday afternoon and evening except April 19, a holiday. During July and August the library was also open on Thursday evenings.

The circulation this past year shows an increase of 277 books over that of the previous year.

We have again been glad to co-operate with the teachers in our schools, by loaning a collection of books for use in three of the school rooms. By this means we hope that more pupils will avail themselves of the opportunity to secure a "State Reading Certificate," which is presented to the pupils for reading five books, given on the "State Reading List."

A good supply of both weekly and monthly magazines is to be found on the reading table, as follows: American Magazine, American Boy, Atlantic, Century, Country Life, Harper's Monthly, Munsey's, National Sportsman, Woman's Home Companion, Popular Science Monthly, Outlook, Life, Youth's Companion, and Our World. This last will be succeeded on the reading table this coming year by Current History.

The librarian wishes to thank the gentlemen of the Board of Trustees for their continued support and hearty co-operation in the general management of the library.

Respectfully submitted,

EDITH L. FLETCHER,

Librarian.

Tax Collector's Report

(1922)

Balance, January 1, 1924		\$87 33
Collected personal and real estate, Jan. 1, 1925	63 45	
Polls collected	5 00	
Abatements	18 88	
		\$87 33
Interest		6 91

(1923)

Balance, January 1, 1924	\$12,400 14
Collected real estate, personal and moth,	
January 1, 1925	\$12,013 43
Polls collected	15 00
Abatements	182 39
Uncollected personal	189 32
	<hr/>
	\$12,400 14
Interest	466 87
Report of tax sales for year 1923	74 99

(1924)

Taxes assessed in year 1924	\$38,146 13
Real estate, personal and moth to	
January 1, 1925	\$22,652 78
Polls collected	632 00
Polls uncollected	52 00
Uncollected real estate, personal and moth,	
January 1, 1925	14,809 35
	<hr/>
	\$38,146 13
Interest	10 24

HENRY A. YOUNG, Tax Collector.

Town Hall Report for Year Ending December 31, 1924

Received from Entertainment and Dances	\$120 15
Received from Improved O. R. M.	85 30
Received from Middleton Grange	66 05
Received from Piano	26 50
	<hr/>
	\$298 00

Report of Vital Statistics for Year Ending December 31, 1924

Marriages 18 ; births 20 ; local deaths 14 ; other deaths 73.

Respectfully submitted,

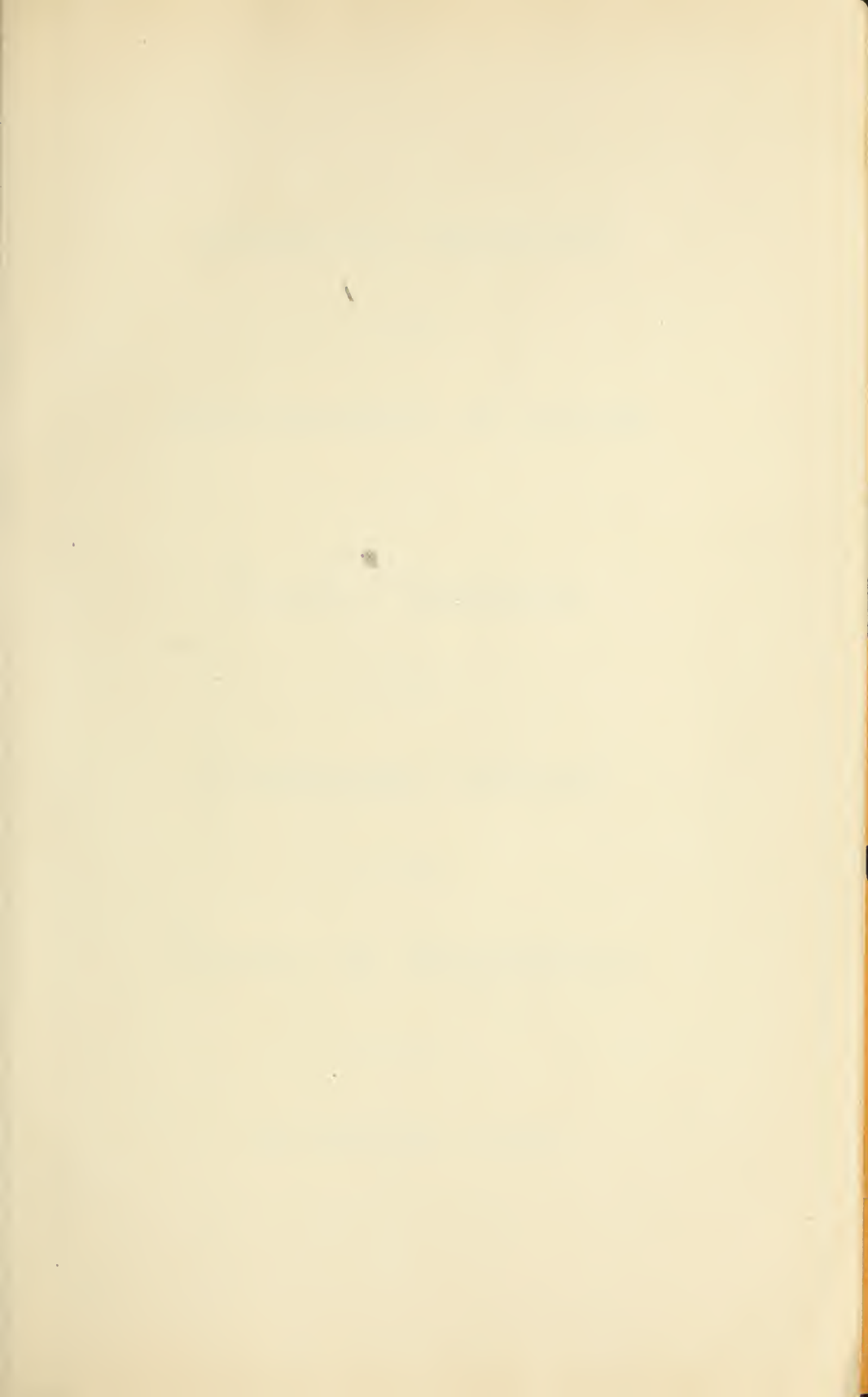
WAYNE A. GILES, Town Clerk.

Assessed Valuation of Town of Middleton

Real estate assessed	\$1,312,428 00	
Personal	161,326 00	
		\$1,473,754 00
Tax raised on Personal property	\$ 4,065 42	
Real estate	33,073 18	
Polls	680 00	
		\$37,818 60
Tax rate 1924, \$25.20 a thousand.		
Total residents assessed property	363	
Total non-residents assessed property	285	
Persons assessed polls only	100	
		748
Persons assessed poll tax		340

Town Scales Report

596 weighings made at 10 cents net to the town	\$59 60
35 loads Danvers Coal, and Woodward, 1923,	
not charged	\$3 50
Cash on hand	18 10
Accounts receivable	38 00
	\$59 60





ANNUAL REPORT

OF THE

Superintendent of Schools

AND

Yearly Statistics

OF THE

Grammar School

OF THE

Town of Middleton

FOR THE

Year Ending Dec. 31, 1924

School Department

Arthur E. Curtis, Chairman
Mrs. W. M. Berry
Albert W. Doolittle, Secretary

Term expires 1925
Term expires 1927
Term expires 1925

Stephen G. Bean, Superintendent of Schools
Dr. C. L. Buck, School Physician
Mrs. M. E. Roundy, R. N., School Nurse

TEACHING STAFF

Miss C. Alice Manning, Principal, Grades 7-8
Miss Caroline M. Knight, Teacher, Grades 5-6
Miss Fanny C. Hinkley, Teacher, Grades 4-3
Miss Millicent D. Hooper, Teacher, Grades 2-1
Miss B. Gertrude Haywood, Teacher of Sewing
Mrs. Genie F. Kimball, Teacher of Music
Miss Ethel Barry, Teacher of Drawing

Report of Superintendent

January 1, 1925.

To the School Committee, Middleton, Mass. :

Madam and Gentlemen: It is my privilege to present herewith my first annual report as Superintendent of the Middleton schools.

Since my incumbency in office has been for the minor part of the last fiscal year, I shall not attempt to make a full report

on the work of the full year. I shall confine myself to a brief survey of the school as I find it with such suggestions for improvement as have come to my attention as necessary.

GENERAL CONDITIONS

There is great satisfaction in being able to make an almost unqualifiedly favorable report on the general condition of the school system.

Primarily there is the fact that the children are all concentrated in one building with not over two grades in a room. It is very fortunate that local conditions and the spirit of the parents have made this thing an established practice. It is a leading factor in the excellence of the system.

Next of note although first in importance is the quality of the teaching corps. It is the teacher after all that makes or mars the work of a school. Here, by a marvel beyond my experience, a staff of teachers has been kept almost a unit for a period of years. With a good leader at their head they have evidently been going steadily forward and have grown in power and worth each year. Such a service is not to be valued lightly. Adequate appreciation should be shown by bringing their financial reward more nearly level with that of teachers in the other towns and cities in this section.

Even the janitor service is better than is usual in such schools in small communities. Here we have a man who is doing something more than the mechanical duties of a custodian of a building. The teachers surely find him a help in ways not connected with shovel or broom. It is a pleasure to find a man who sees in his job a opportunity for service not specified in his contract.

In short the school is good ; it is very good ; if the building were in keeping with the organization it would be one of the finest small schools that I have ever seen.

BUILDING

The structure is of course an old one and naturally fitted to the days when it was built. It is not in bad condition and serves its purpose as a place for the comfortable housing of school children reasonably well. It does not give the teachers full scope for the work they are trying to carry on. The several special activities conducted by the regular teachers and the supervisors is often handicapped by the inadequacy of the space and equipment. In fact, the fine work in manual arts being given to the boys by Miss Manning has to be carried on under a separate roof. It goes on just the same and will continue to do so.

This is not a plea for a new building. It is a statement of the condition as it appears from the point of view of a Superintendent.

TEACHERS

As was stated above the teaching staff has continued as of old with one exception.

There must be some reason why we do not hold the primary teachers. This year again a change has occurred and Miss Hooper of Danvers, a Normal graduate with a year of experience prior to her service here, was secured to care for this important department of the system.

It is a mistake often made to think that "anybody can teach the little ones." While this is true enough in many respects it must not be forgotten that there are good ways and bad ways of teaching each with its corresponding result. It is the writers well considered opinion that it requires just as high a quality of teaching in the first grade as in the high school, and moreover it is very frequently true that a much superior type of teaching, from the standpoint of careful methodology, is found in first grade rooms. This being true

there is no real good reason why the primary teachers should not be paid for value given. It is surely worth as much to have your child taught to read as it is for him to be instructed to do shorthand or algebra.

MUSIC AND DRAWING

By some these are regarded as unnecessary "fads." As for me, I infinitely prefer that my child be put on the possible road to self-expression by voice, instrument, or color and line, than that she acquire a wide acquaintance with strange tongues before she has learned that of her native land, and become erudite in several "ologies."

These subjects can be made complimentary to the "regular school subjects" and if properly employed can help rather than hinder in the daily routine.

In Middleton these subjects are directed skilfully and results are often worth while. This is especially true in music due to the fact that there has been less change in supervision and therefore less change of method.

Miss Ethel Barry of Danvers has charge of the work in drawing this year. Miss Barry is a graduate of the Normal Art School of Boston and is therefore well prepared for the work and is showing results already.

MANUAL ARTS

Excellent work is being done in several branches of manual activity. For the boys Miss Knight and Miss Manning in their respective grades give instruction in sloyd and elementary wood-working. Miss Manning also gives to both boys and girls a careful training in reed basketry. Some of the results of this work were much in evidence during the weeks preceding Christmas and no doubt met with appreciative reception

in several Middleton homes. Work was done on baskets and trays that was worthy of a place on any tea-cart or serving table.

For the girls in grades five and upward instruction is given in sewing. This commences with the very elementary part of this art and is carried forward to the point where some of the girls are producing finished costumes. This is a worth while part of what the schools are doing for the children of the town.

HOT LUNCHESES

This is perhaps rather a pretentious name to give a bowl of hot soup or a mug of steaming cocoa, but is the term used in other towns for the same thing. The children who stay in school at noon and consume cold food have this pleasant addition to their fare. Their appreciation is shown by the generality of their acceptance of the service.

I am also pleased to note that the children sit at their desks and lunch in a decent manner, rather than catching a bite now and then on the run and throwing half of their lunches at the nearest playfellow.

CONCLUSION

I am grateful to the teachers for their cordiality to me, a stranger; and I wish to express my appreciation of the spirit of co-operation evident on the part of the committee.

Respectfully submitted,

STEPHEN G. BEAN.

Attendance Roll of Honor

GRADES VIII AND VII—First Half Year

Addie Hurlburt

Richard Floyd *

Second Year

Myrtle H. Jones *

Harry P. Croxford *

Richard Floyd *

(Third successive year)

W. Goodwin Anderson *

GRADES VI AND V—First Half

Allen Morrison

GRADES IV AND III

Victor K. Morrison *

James G. Goodale *

Lillian M. Ogden

Second Half Year

J. Raymond Godbout *

*Indicates not tardy.

Distribution of Pupils January 1, 1925
Center School

Grade	AGE												Total
	5	6	7	8	9	10	11	12	13	14	15	16	
1	4	12	4	2	1								23
2		2	14	4	2								22
3			3	8	9	2							22
4				1	5	8	2	4					20
5					7	8	5	1	1	3			25
6						5	1	1					7
7							4	11	5	1	1		22
8								1	10	1	1		13
Total	4	14	21	15	24	23	12	18	16	5	2		154



Graduates

EDITH ALLEN
GEORGE ABBIE
GOODWIN ANDERSON
LEWIS ANDERSON
HARRY CROXFORD
ELMER GOULD
BARBARA GREEN
GEORGE GROCE
HENRY JANKOSKI
MYRTLE JONES
CATHERINE MARTIN
WILLIAM OGDEN
JEANETTE PHANUEF
GORDON SHELDON

RECOMMENDATIONS
OF THE
FINANCE COMMITTEE

TOWN WARRANT

AND THE
BALLOT
OF THE
TOWN OF MIDDLETON
MARCH, 1925

PART III



Recommendations of the Finance Committee for the Year 1925

TOWN OFFICERS' SALARIES

Selectmen	\$300 00
Town Treasurer	250 00
Town Clerk	200 00
Town Accountant	300 00
Tax Collector	250 00
Assessors	600 00
Registrars	30 00
Moderator	25 00
Inspector of Slaughtering	25 00
Inspector of Cattle	150 00
Sealer of Weights and Measures	50 00
Constable	50 00
Overseers of the Poor	100 00
Superintendent of Burials	15 00
Water Commissioners	30 00
Cemetery Commissioners	30 00
	<hr/> \$2,405 00
Janitor of Town Hall, 35 cents per hour.	

PROTECTION OF PERSON AND PROPERTY

Police	\$800 00
Building Fires	150 00
Forest Fires	750 00
Firemen's Wages	65 00
	<hr/> \$1,765 00

FORESTRY DEPARTMENT

Tree Warden	\$1,000 00
Moth Department	481 36
	<hr/> \$1,481 36

HIGHWAYS AND BRIDGES

Highways and the Selectmen be authorized to apply to State Highway Dept. for aid	\$3,500 00	
Sidewalks	300 00	
Snow Removal	800 00	
Bridges	400 00	
East Street money to be spent in con- junction with State and County appropriations	<u>1,200 00</u>	\$6,200 00

EDUCATION

Schools	\$17,050 00	
Library	<u>300 00</u>	\$17,350 00

HEALTH AND SANITATION

Board of Health	\$200 00	
Essex Sanitarium	<u>295 67</u>	\$495 67

POOR DEPARTMENT

Poor Department	\$1,200 00	
Soldiers	<u>84 00</u>	\$1,284 00

UNCLASSIFIED

Contingent	\$1,200 00	
Insurance	550 00	
Town Hall	1,500 00	
Memorial Day	200 00	
American Legion	110 00	
Cemeteries	800 00	

FINANCE COMMITTEE

73

Interest	1,700 00	
Municipal Indebtedness	2,000 00	
Middleton Electric Light, including depreciation	1,500 00	
Tool House, to be re-appropriated and transferred from reserve	500 00	
		<hr/>
		\$10,660 00
		<hr/>
		\$41,041 03

WM. H. SANBORN, Clerk.

Town Meeting Warrant

*Essex, ss. To Will A. Russell, Constable for the Town of
Middleton, in the County of Essex:*

GREETING :

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and in Town affairs, to meet at the Town Hall, in said Town, on

Monday, the ninth day of March, next

at 5.45 o'clock A. M., for the following purposes :

To choose by ballot the following Town Officers for the ensuing year :

Moderator, Town Clerk, three Selectmen, one Assessor for three years, one overseer of the Poor for three years, one School Committee for three years, one School Committee for one year, Highway Surveyor, two Trustees of Flint Public Library for three years, Constable, Treasurer, Tax Collector, three Fence Viewers, Tree Warden, Superintendent of Burials, Janitor for Town Hall, one Water Commissioner for three years, one Trustee of the David Cummings' Fund for three years, one Cemetery Commissioner for three years.

The polls will open at 5.45 o'clock, A. M. and may be closed at 3 o'clock P. M. You are hereby required to notify and warn said qualified voters to meet at an adjourned meeting at the Town Hall, on Thursday, March 12, 1925, at 7.30 o'clock, P. M. for the following purposes, viz :

ARTICLE 1. To choose such other Town Officers as are required to be chosen annually.

ARTICLE 2. To see what action the Town will take in regard to defraying the Town expenses for the ensuing year.

ARTICLE 3. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money in anticipation of the revenue of the current financial year, and expressly made payable therefrom by this vote.

ARTICLE 4. To see what action the Town will take toward the purchasing of a road machine and appropriating money for the same. The Finance Committee recommends that favorable action be taken.

ARTICLE 5. To see what action the Town will take in appropriating money to be used in repairing the inside of Town Hall. The Finance Committee recommends that favorable action be taken.

ARTICLE 6. To see what action the Town will take toward purchasing of a fire whistle.

And you are directed to serve this warrant by posting attested copies thereof, one at the Town Hall, one at the Center Post Office and one at store at Howe Station, in said Town, seven days at least before the time of holding said meeting. Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting aforesaid.

Given under our hands this 12th day of February, 1925.

MAURICE E. TYLER,
E. STIMPSON HUTCHINSON,
WILLIAM H. SANBORN,
Selectmen of Middleton.







